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In re Application of:

Stephen L. Palmer, William R. Palmer,

and Norris L. Palmer

Date: December 16, 2004

Serial No.

10/074,481

Group Art Unit 3752

Filed

February 11, 2002

Examiner D. Q. Nguyen

For

CHILDREN'S WATER TOY

Attention: Official Draftsman

Mail Stop ISSUE FEE

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

SUBMISSION OF FORMAL DRAWINGS

Enclosed for filing in connection with the above-identified application are two (2) sheets of formal drawings.

Respectfully submitted,

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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop ISSUE FEE, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 16, 2004.

Heidi Dutro

Date of Signature: December 16, 2004